

ANNEX D
EXPENSES
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EC 11-2-187
11 May 07

SUB-ANNEX D-1
EXPENSES
APPLICABILITY

D-1.1. **Appropriation Title.** Expenses 96X3124

D-1.2. **Purpose.** This annex provides guidance for development of the Expenses (E) Program for Headquarters, U. S. Army Corps of Engineers (HQUSACE), Major Subordinate Commands (MSCs), and other command and control support activities.

D-1.3. **Activities Included.** The CCS codes for use with this program submission are in Table 3 of the main part of the EC.

SUB-ANNEX D-2
EXPENSES
PROGRAM GUIDANCE

D-2.1. **Program Objective.** The objective of the Expenses (E) Program is to resource the Civil Works Executive Direction and Management (ED&M) activities of the US Army Corps of Engineers (USACE).

a. ED&M is comprised of five functions:

(1) Command and Control – Exercise of command and control of USACE Civil Works Program operations;

(2) Policy and Guidance – Development, coordination and issuance of policy and guidance that will guide headquarters, regional, and field operations;

(3) Program Management – Development, defense and execution of the Civil Works Programs;

(4) National Level Coordination – Coordination with the Administration, federal and state agencies, national stakeholders, and other interest groups to facilitate development of program policy and guidance and efficient execution of the Civil Works Program; and

(5) Quality Assurance – Assurance that the Civil Works Program is being executed in accordance with law, policy and guidance.

b. Support activities outside of the headquarters are accomplished by:

(1) Institute of Water Resources (IWR) - providing forward-looking analysis and research in development of planning methodologies for the Civil Works Program.

(2) Humphreys Engineer Center Support Activity (HECSA) – providing administrative and operational support to HQUSACE for the Civil Works Program.

(3) Engineering Research and Development Center (ERDC) - conducting research and development as support of the Civil Works Program; and

(4) USACE Finance Center - providing finance & accounting support for the Civil Works Program.

c. Support activities within the headquarters are accomplished by:

(1) CECC - Office of the Chief Counsel

(2) CECI - Office of the Deputy Chief of Staff for Corporate Information

(3) CECS – Chief of Staff

(4) CECW - Directorate of Civil Works

(5)CEEEO - Office of Equal Employment Opportunity

(6) CEHO - Office of History

- (7) CEHR - Directorate of Human Resources
- (8) CEIG - Office of the Engineer Inspector General
- (9) CEIR – Directorate of Internal Review
- (10) CELD - Directorate of Logistics
- (11) CEMP - Directorate of Military Programs
- (12) CEPA - Office of Public Affairs
- (13) CEPR - Office of the Principal Assistant Responsible for Contracting
- (14) CERD - Directorate of Research and Development
- (15) CERM - Headquarters, Directorate of Resource Management
- (16) CESB - Headquarters, Small Business Office (17) CESI – Strategy and Integration Directorate
- (18) CESO - Headquarters, Safety and Occupational Health Office

d. Program and Financing. The E Program will be developed for the accomplishment of the program objective by HQUSACE, Major Subordinate Commands (MSCs), and other USACE command and control support activities. The E Program will reflect any carry-over from prior fiscal years and the USACE Consolidated Command Guidance (CCG), last updated on 8 Jan 07, the Command Priorities and Budget Guidance Memo, as well as any new initiatives approved by the Chief of Engineers' and/or directed by Assistant Secretary of Army (ASA) for Civil Works (CW)/Office of Management and Budget (OMB)/Congress. Further program formulation for FY 08/09/10 will be developed in the ED&M Budget model in the Corps of Engineers Enterprise Management Information System (CEEMIS). Instructions for the model data entry access are reflected by Illustration D-2.4. Further instructions for the budget formulation will be provided in a separate memo.

e. Audit costs formally budgeted through the Expense Account will be funded through the Revolving Fund Account.

f. Labor Requirements and Funding.

(1) Labor Requirements. Estimates of labor requirements for Program Year (PY) (2009) will reflect the most efficient utilization of personnel necessary to achieve the program objective. Staffing will be at the 2012 authorized level published in the CCG.

(2) Labor Funding. Funding requests for PY will include base labor cost as of 1 Oct, PY-2 (2007), plus projected inflation rates which will be provided. The rates will reflect the national and locality pay raises, plus agency contributions for employee benefits. In preparing estimates for overtime, analyze the use of overtime to ensure it is prudent and efficient; explore all reasonable alternatives to overtime, such as flexible scheduling; and assure that adequate approval, monitoring, and audit procedures are in place to avoid abuses. Total labor funding requirements should be adjusted to include incentive awards as well as projected hire lag. Costs for employees in the Student Educational Employment Program and costs for E-funded military/uniformed-officers will be included in estimating total labor/personnel-compensation costs.

(3) Non-labor Requirements and Funding. Non-labor requirements will be model generated. Instructions for access into the model are reflected by Illustration D-2.3.

D-2.2. Supporting Data. The PY E Program request will be comprised of a Transmittal Letter, Program Justification Statement, two detail summaries, a rollup program summary, and model data. However, consistent with the ASA(CW) Memorandum for the Director of Civil Works, Feb. 27, 2007, Subject: Fiscal Year 2009 Army Civil Works Budget Guidance, two program submissions are required. A 'Ceiling' program will be submitted to reflect no more than the amount needed to maintain "current services" compared to the FY 2008 budget. A second 'Recommended' program will be developed to accomplish performance targets over five years. The performance target for the Expenses program can be determined by dividing the fiscal year 2006 FTE by 880. The resulting percentage is then multiplied by 997 to obtain the FTE performance target. Five-year estimates for the costs to attain and maintain the performance target are to be reflected in the 'Recommended' program. The recommended amounts are only predetermined to the extent that the goal is to accomplish performance targets.

a. Transmittal Letter. The Program request will be transmitted by a letter signed by the MSC Commander/Director or Separate Office/Activity or authorized delegate. This transmittal letter will confirm compliance with this guidance and the accuracy and adequacy of the request.

b. Program Justification Statement. This statement will explain any extraordinary requirements above inflation, and the negative impact of not funding them. If you are planning additional restructuring, consolidation or downsizing initiatives or co-location with another Corps activity, include justification showing estimated savings, and your funding timetable, with anticipated 2009 costs broken out between civil and military programs functions. In addition, if your requirements exceed the 2012 FTE guidance, you must justify the positions individually and explain why these cannot be accommodated within the guidance. The name, office symbol, and telephone number of the preparer will be provided in the narrative or transmittal letter.

c. Program and Financing Summary (Illustration D-2.1). This is a summary of E Program funding broken down by feature/sub-feature, as shown. The year 2007 funding total equals the amount of the Funding Authorization Document (FAD) received in the PY-2 plus any prior year carry-over, and includes any adjustments to your program since the last CCG. The sum of amount shown in O/C 11 and O/C 12 equals the salaries and benefits for the E Program staff reflected under Item III of Illustration D-2.2. Following are specific instructions on the treatment of several expenses which have caused confusion in the past.

(1) Permanent Change of Station (PCS) costs should be recorded as follows: Temporary Quarters Quarters Supplemental Expenses, sale of residence allowance and miscellaneous moving expenses under O/C 12.1; Transportation and Per Diem while on travel status under O/C 21; Transportation of Household Goods (HHG) under O/C 22; and, Storage of HHG under O/C 25.7. The total (E) projected costs of PCS for each year should be footnoted at the bottom of the page.

(2) Training costs should be recorded as follows: payments to private sector for training courses under O/C 25.01; tuition payments to universities or colleges leading to a degree and payments for attendance at conferences under O/C 25.02; and payments to other Federal Government agencies for training under O/C 25.03. The total (E) projected costs of training for each year should also be footnoted at the bottom of the page.

d. Personnel Summary (Illustration D-2.2). This is a summary of ED&M labor, expressed in FTE workyears and full-time permanent (FTP) positions. Item III equals the sum of Items I and II, while Item IV reflects all non-E Program labor, broken out by civil and military program functions. These categories are further broken out by direct-funded (funded by direct obligation authority appropriated to the Corps) and reimbursable-funded (funded by reimbursable obligation authority established upon acceptance of customer orders and/or funds received from other programs or agencies, e.g. Department of Energy, Air Force, etc.). Item V is the sum of Items III and IV, which equals the total ED&M labor.

e. Summary of MSC/FOA Program (Illustration D-2.3). This is a rollup summary of the MSC/FOA total E program. All items should be addressed to the fullest extent applicable. The larger items of contracts and equipment should reflect multiple lines to identify the contracts and equipment components. If an item on the PY (FY09) program exceeds the PY-2 (FY07) program by more than 7%, then the rationale for the increase must be addressed as part of the justification reflected by para D-2.2 b.

D-2.3. Submission Requirements. Supporting data, described above, will be submitted in hard copy to the Director of Resource Management (CERM-ZA), WASH DC 20314-1000, and by electronic mail to CERM-B (Attention Mrs. Eloisa Brown) and CECW-IN by July 01 of PY- 2. Data reflected by the three illustrations must be consistent and supportive of one another as well as the data input the into the CEEMIS model. If there are any problems complying with these submission requirements, contact Mrs. Brown at 202-761-0406, or Mrs. Charlene Kalinich at 202-761-1104.

ILLUSTRATION D-2.1
EXPENSES
PROGRAM AND FINANCING SUMMARY (\$000)

MSC/Other Activity: _____

Date : _____

<u>Feature/ Subfeature</u>	<u>Title</u>	<u>Current Program PY-2</u>	<u>Assumed Budget PY-1</u>	<u>Budget Request PY</u>
DIRECT OBLIGATIONS:				
11 01	Full Time Permanent (FTP)	_____	_____	_____
11 03	Other than FTP	_____	_____	_____
11 05	Other Personnel Compensation	_____	_____	_____
11 07	Military Officer's Pay (Incl BAS/BAQ)	_____	_____	_____
12 01	Civilian Personnel Benefits	_____	_____	_____
12 02	Military Benefits	_____	_____	_____
13 01	Former Personnel Benefits	_____	_____	_____
Subtotal Labor		_____	_____	_____
2100	Travel/Transportation of Persons	_____	_____	_____
2200	Transportation of Things	_____	_____	_____
Subtotal Travel/Transportation		_____	_____	_____
23 01	Rental Payments to GSA	_____	_____	_____
23 02	Rental Payments to Others	_____	_____	_____
23 03	Communications, Utilities & Miscellaneous	_____	_____	_____
Subtotal Rent/Comm/Utilities & Misc Charges		_____	_____	_____
24 00	Printing & Reproduction	_____	_____	_____
25 01	Advisory & Assistance Services	_____	_____	_____
25 02	Other Services	_____	_____	_____
25 03	Purchase of Goods & Services from Government Accts	_____	_____	_____
25 04	O&M of Facilities	_____	_____	_____
25 07	O&M of Equipment by non-government	_____	_____	_____
Subtotal Other Contracts		_____	_____	_____
26 00	Supplies & Materials	_____	_____	_____
31 00	Equipment	_____	_____	_____
32 00	Lands and Structures	_____	_____	_____
TOTAL DIRECT OBLIGATIONS		_____	_____	_____
REIMBURSABLE OBLIGATIONS		_____	_____	_____
TOTAL NEW OBLIGATIONS		_____	_____	_____

ILLUSTRATION D-2.2
EXECUTIVE DIRECTION AND MANAGEMENT
PERSONNEL SUMMARY

MSC/Other Activity: _____

Date: _____

Title	ACTUAL PY-2			ESTIMATE PY-1			ESTIMATE PY		
	FTE Work Years	Total FTP Posn	Salaries and Benefits	FTE Work Years	Total FTP Posn	Salaries and Benefits	FTE Work Years	Total FTP Posn	Salaries and Benefits
I. E-funded civilians	_____	_____	_____	_____	_____	_____	_____	_____	_____
II. E-funded military	_____	_____	_____	_____	_____	_____	_____	_____	_____
III. Total E-funded staff	_____	_____	_____	_____	_____	_____	_____	_____	_____
IV. <u>Remaining Staff</u>	_____	_____	_____	_____	_____	_____	_____	_____	_____
a. Military functions:									
Direct-funded	_____	_____	_____	_____	_____	_____	_____	_____	_____
Reimbursable	_____	_____	_____	_____	_____	_____	_____	_____	_____
b. Civil functions:									
Direct-funded	_____	_____	_____	_____	_____	_____	_____	_____	_____
Reimbursable	_____	_____	_____	_____	_____	_____	_____	_____	_____
V. TOTAL MSC/SFOA STAFFING	_____	_____	_____	_____	_____	_____	_____	_____	_____
(SUM of III, IVa. & IVb.)									

ILLUSTRATION D-2.3
EXPENSES
SUMMARY OF MSC/FOA PROGRAM (\$000)

MSC/Other Activity: _____

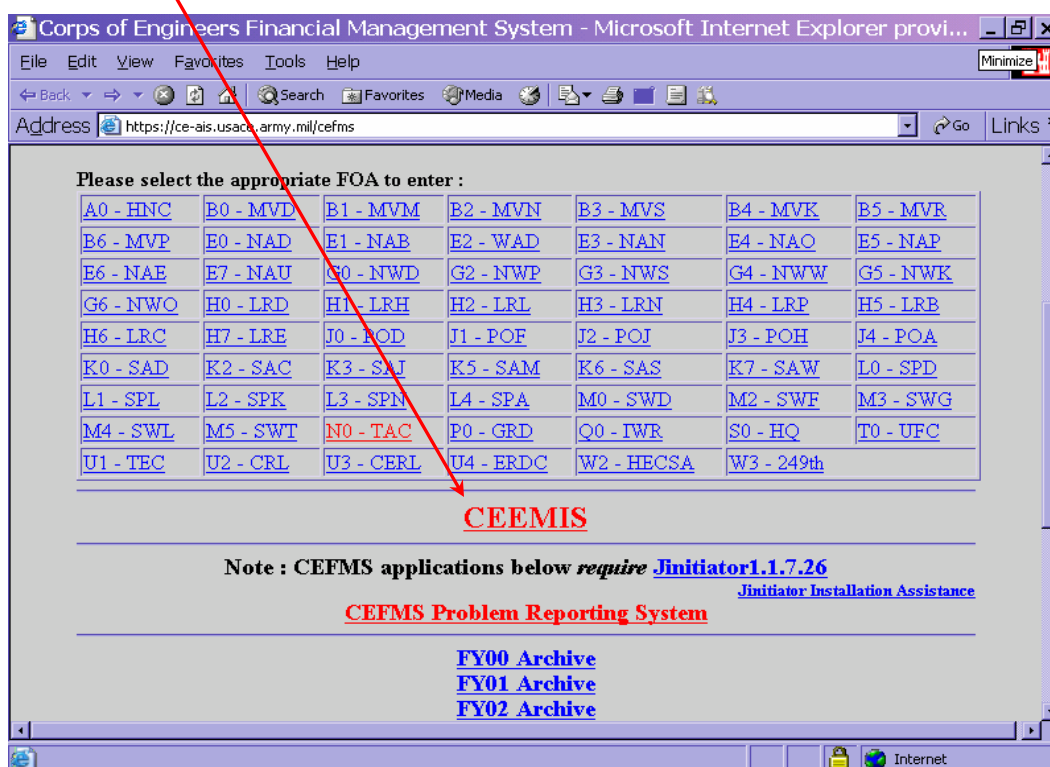
Date : _____

<u>ITEM</u>	<u>Current Program PY-2</u>	<u>Assumed Budget PY-1</u>	<u>Budget Request PY</u>
FTE			
Labor			
Civilian Pay			
Mil Officer			
FIXED COST			
Rent & Facility O&M			
Commo & Utilities			
CFO Audit			
CPAC/CPOC			
DFAS Payroll			
ufc			
AIS			
Motor Pool			
Mailroom			
PRIP Payback			
IM/IT Transition			
IM/IT Sustainment			
LOG HPO Sustainment			
FIXED COST Subtotal			
VARIABLE COSTS			
Travel			
Training & Pro Dev			
Printing & Publications			
Supplies			
Equipment			
Outsourced Services			
Airplane			
Contracts			
PCS			
SES PCS			
Transportation			
Union Activity			
VARIABLE COST Subtotal			
TOTAL OBLIGATION COSTS			

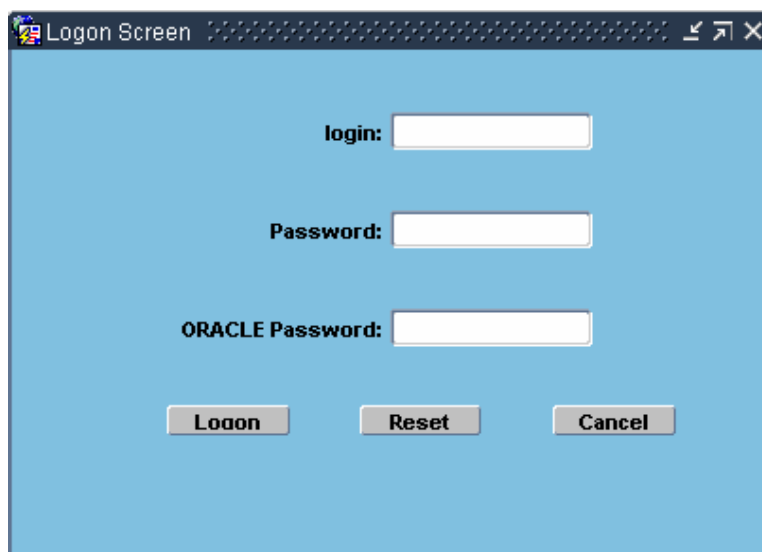
ILLUSTRATION D-2.4

CEEMIS ACCESS

- The first thing you will need, if you do not already have it, is UPASS access to the CEEMIS database. You must contact your Local UPASS Administrator and request the following:
 - [CPC25 SUN 6000 FAMILY HQUSACE](#)
 - [CEEMIS 8I SID S0HQRPP2 ON CPC25](#)
- Once you have gained the above permissions you will need your Userid, UNIX password and ORACLE password to access CEEMIS.
- Click on “CEEMIS” link located at the bottom of the **CEFMS menu**.

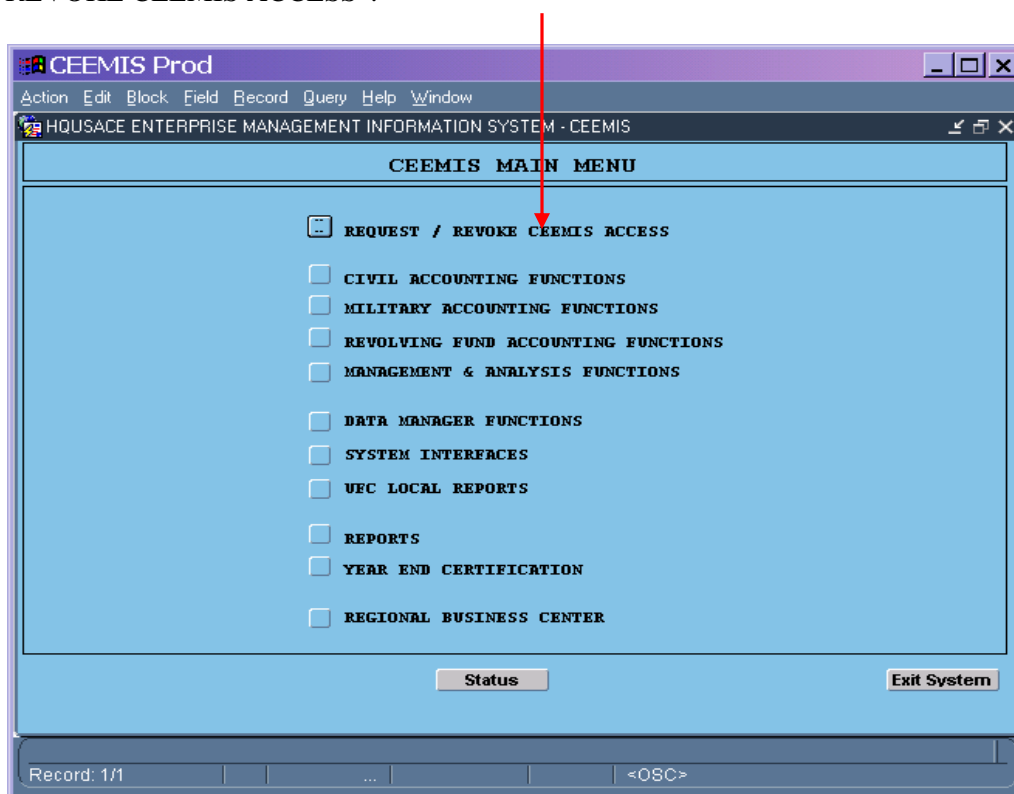


This will take you to the CEEMIS login page. Enter your USERID in login: and Unix password in the first Password block and your ORACLE Password in the next block then press the LOGON button located at the bottom of the screen.



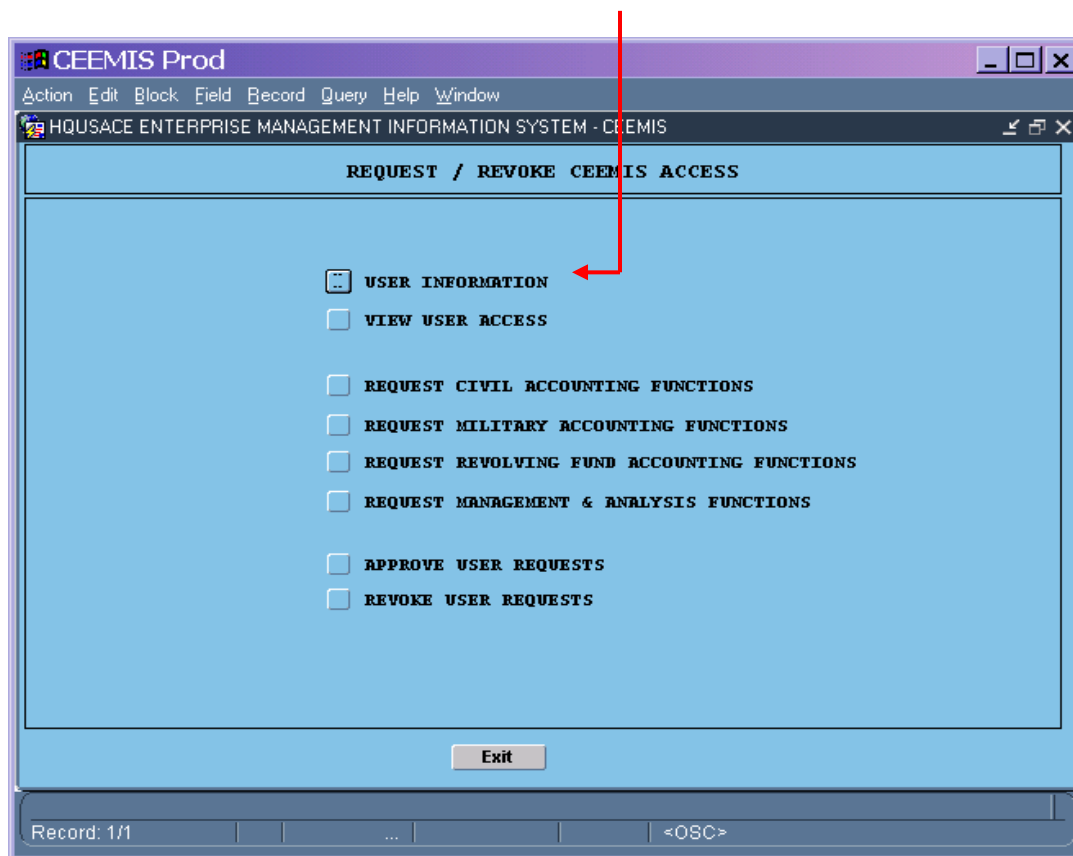
A screenshot of a 'Logon Screen' window. It has a blue background and a title bar with the text 'Logon Screen'. There are three input fields: 'login:', 'Password:', and 'ORACLE Password:'. Below the input fields are three buttons: 'Logon', 'Reset', and 'Cancel'.

If this is your first time accessing CEEMIS, the system will give you a message telling you that you do not have an access record yet, so you will need to select the first menu option “REQUEST / REVOKE CEEMIS ACCESS”.



A screenshot of the 'CEEMIS Prod' main menu window. The title bar says 'CEEMIS Prod'. Below the title bar is a menu bar with 'Action', 'Edit', 'Block', 'Field', 'Record', 'Query', 'Help', and 'Window'. The main area is titled 'CEEMIS MAIN MENU'. It contains a list of menu items, each with a checkbox: 'REQUEST / REVOKE CEEMIS ACCESS', 'CIVIL ACCOUNTING FUNCTIONS', 'MILITARY ACCOUNTING FUNCTIONS', 'REVOLVING FUND ACCOUNTING FUNCTIONS', 'MANAGEMENT & ANALYSIS FUNCTIONS', 'DATA MANAGER FUNCTIONS', 'SYSTEM INTERFACES', 'UFC LOCAL REPORTS', 'REPORTS', 'YEAR END CERTIFICATION', and 'REGIONAL BUSINESS CENTER'. A red arrow points to the first menu item. At the bottom, there are two buttons: 'Status' and 'Exit System'. The status bar at the very bottom shows 'Record: 1/1' and '<OSC>'.

Then choose the first menu option again “USER INFORMATION”.



In the USER INFORMATION screen you will be required to fill out the user information screen blocks with your information through the email address block. The system will automatically populate the first line, so don't worry about it. After you have finished filling out your user information hit the save button located at the bottom of the screen and then exit back to the "REQUEST / REVOKE CEEMIS ACCESS" sub-menu.

The screenshot shows the 'USER INFORMATION' form within the CEEMIS Prod application. The form is titled 'HQSACE ENTERPRISE MANAGEMENT INFORMATION SYSTEM - CEEMIS'. It contains several input fields for user details: Userid, Idno, Access Level, Inactive Ind, First Name, Last Name, SSN Last 4 Digits, Title, Office Symbol, Commercial Phone #, FTS Phone #, Autovon Phone #, Fax Phone #, E-Mail Address, Responsible Employee, Resp. Emp. PIN #, Printer Site, Certify Employee, Cert. Emp. PIN #, and Last Login Date. At the bottom, there are buttons for List, Prev, Next, Query, Execute, Cancel, Save, View Requests, and Exit. A status bar at the very bottom indicates 'Record: 1/1' and provides instructions: 'Enter a query, press F3 to execute, F10 to cancel.'

From the REQUEST / REVOKE CEEMIS access sub-menu, select the “REQUEST MANAGEMENT & ANALYSIS FUNCTIONS” module.

The screenshot shows the 'REQUEST / REVOKE CEEMIS ACCESS' menu within the CEEMIS Prod application. The menu is titled 'HQSACE ENTERPRISE MANAGEMENT INFORMATION SYSTEM - CEEMIS'. It contains a list of options, each with a checkbox: USER INFORMATION, VIEW USER ACCESS, REQUEST CIVIL ACCOUNTING FUNCTIONS, REQUEST MILITARY ACCOUNTING FUNCTIONS, REQUEST REVOLVING FUND ACCOUNTING FUNCTIONS, REQUEST MANAGEMENT & ANALYSIS FUNCTIONS, APPROVE USER REQUESTS, and REVOKE USER REQUESTS. A red arrow points to the 'REQUEST MANAGEMENT & ANALYSIS FUNCTIONS' option. At the bottom, there is an 'Exit' button. A status bar at the very bottom indicates 'Record: 1/1' and provides instructions: 'Enter a query, press F3 to execute, F10 to cancel.'

-In the REQUEST MANAGEMENT & ANALYSIS FUNCTIONS Screen input your FOA, then in the block located next to each report that you need access to, enter a “(C)reate” for the “ACCESS TYPE” if you will be inputting data into the model. If you will only be querying or viewing data then you should enter a “(G)enerate”. This will give you permissions to create or generate the report once the access request is approved.

CEEMIS Prod

Action Edit Block Field Record Query Help Window

HQUSACE ENTERPRISE MANAGEMENT INFORMATION SYSTEM - CEEMIS

REQUEST MANAGEMENT & ANALYSIS FUNCTIONS

Userid: TORMFMAH First Name: MARCUS Last Name: HUSEY

FOA Code: ZZ Report Access is Requested For:

Report	Access Type
ACCRUAL STATISTICS	
CDB CIVIL REPORT	
CDB MIL REPORT	
CIV CMOD	
CIV FUND CUSTOMER	
CIV FUND STRENGTH	
CIV FUNDED FTE	
CLIC FUNDS	
EDM BUDGET MODULE	C
IPAE	
MIL CMOD	

List Prev Next Query Execute Cancel Save View Requests Exit

Enter 'G' for Generate, 'C' for Create/Update or 'D' for DFAS Submission.

Record: 10/? ... <OSC>

Once you have finished selecting the reports you need permissions to press the Save button located at the bottom of the screen. At this point you are finished and can exit the system. The CEEMIS Office will need to approve the request. Requests are checked daily for approval by the CEEMIS Office personnel. However, if you need immediate access contact Jeff Payne at (901)874-8520 or Marcus Husby at (901) 874-8544. For questions regarding the EDM Budget Module contact Richard Robinson at (718)765-7037.